

# Exhibit P

Printed for: Marvis.James

Dept: Credit

11/05/02 04:07 PM

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**From:** ROOK321@aol.com  
**To:** JHACKETT, MJAMES  
**Cc:** DWILSON2  
**Sent:** 11/5/02 at 2:48pm  
**Subject:** Re: Statement of Account & Past Dues

Thats ok we will look up the history. I'll be in touch.

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11/05/02 04:20 PM

From: Marvis.James@STC001  
To: ROOK321@aol.com  
Cc: Douglas.Wilson  
Sent: 11/5/02 at 2:09pm  
Subject: Re: Statement of Account & Past Dues

Michael,

Seems like you're bringing up issues that do not relate at all to the issue at hand...which is the fact that your account is past due a substantial amount, and you need to make immediate payment to bring your account current. If you believe that we have mis-applied any of your past payments, you should have brought these issues up at the time of your payment along with the specific detail explaining the problem. We would also expect to see the items that you claim to have paid still appearing on your account. We will not agree to provide a paid history of your account without you first providing specific detail to support your request. Doug Wilson has informed me that primarily through his own diligence and investigation he discovered that there were orders entered without quote numbers on them. It is the responsibility of the dealer to provide the special quote number at the time of order entry and this is not an items that Steelcase is required to catch. The amounts we credited resulted from Doug's findings that you were not giving us a quote number with your orders and he then applied the quote pricing against each individual invoice which left the balances listed on the spreadsheet we sent to you yesterday. These amount of each item is now net of the credited amount.

Michael, as we see it, what remains on your account is fully due and payable and we are requesting that you pay the amounts that are listed as past due. Incidentally, most of the RC 51 items in the column marked "Rcd" originated back in June of this year, however you have benefited from our system that resets the item date once a credit is applied against each invoice. This has had the effect of re-setting the items to September and October dates. If you have other reasons as you indicated in your note for not paying any of the spreadsheet items, you will need to put the reason in a written debit memo with all the detail fully explained and the debit memo will need to accompany your payment, however we do not believe there are any remaining credits due to Harbins at this time. Please contact me or Doug Wilson if you have any questions.

Marvis James  
Manager, Dealer Financial Accounts  
(616) 247-2102 (phone)  
(616) 246-4989 (fax)  
MJJames@steelcase.com

<----- Forwarded letter follows ----->

Date: 11/5/02 at 12:45pm  
To: MJAMES  
Cc: DWILSON2  
From: ROOK321@aol.com  
Subject: Re: Statement of Account & Past

Just sat down with 3 folks. One of my folks just called you Marvis to get a re-cap of payments that we have sent and how they were applied. If you can e-mail that back to that would help our audit. I am also getting you the re-cap total of the wood product the customer has refused and that would appear to be some large dollars. Also we just found out some more discounts have not been applied for Alfa. We had called the sales service Dept but it looks like they did not correct the invoices before they posted to our

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account. What happened to Randy?

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